

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF

TOLEDO

, IOWA

DUE: December 1, 2014

16208601000000

City of Toledo

PO Box 234

Toledo, IA 52342

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,071,248		1,071,248	1,092,602
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,071,248		1,071,248	1,092,602
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	261,982	0	261,982	268,174
Licenses and permits	7,056	0	7,056	3,575
Use of money and property	25,983	55,020	81,003	400
Intergovernmental	280,497	153,300	433,797	520,200
Charges for fees and service	261,949	1,024,252	1,286,201	1,370,927
Special assessments	0	0	0	0
Miscellaneous	46,138	29,016	75,154	36,809
Other financing sources	167,314	18,412	185,726	182,860
Total revenues and other sources	2,122,167	1,280,000	3,402,167	3,475,547
Expenditures and Other Financing Uses				
Public safety	537,899	0	537,899	606,360
Public works	296,993	0	296,993	372,927
Health and social services	3,434	0	3,434	7,000
Culture and recreation	318,288	0	318,288	349,771
Community and economic development	3,512	0	3,512	3,512
General government	145,856	0	145,856	163,124
Debt service	381,626	0	381,626	333,853
Capital projects	0	0	0	0
Total governmental activities expenditures	1,687,608	0	1,687,608	1,836,547
Business type activities	0	1,074,479	1,074,479	1,268,757
Total ALL expenditures	1,687,608	1,074,479	2,762,087	3,105,304
Other financing uses, including transfers out	185,161	0	185,161	182,860
Total ALL expenditures/And other financing uses	1,872,769	1,074,479	2,947,248	3,288,164
Excess revenues and other sources over (Under) Expenditures/And other financing uses	249,398	205,521	454,919	187,383
Beginning fund balance July 1, 2013	721,244	1,545,585	2,266,829	2,060,346
Ending fund balance June 30, 2014	970,642	1,751,106	2,721,748	2,247,729
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 2,255,000	Other long-term debt	\$ 0	
Revenue debt	\$ 1,392,887	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 4,910,661	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
			11/19/2014	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Janet Kriegel		641	484-2160	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/12/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF TOLEDO			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	551,579	311,567		208,102	0	0	1,071,248			1,071,248	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	551,579	311,567		208,102	0	0	1,071,248		T01	1,071,248	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	551,579	311,567		208,102	0	0	1,071,248			1,071,248	6
7	TIF revenues			0				0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	17,224	10,565	0	7,055	0	0	34,844		T15	34,844	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	19,867	0	0		0	0	19,867	0	T15	19,867	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	3,788	2,327	0	1,555	0	0	7,670	0	T19	7,670	12
13	Hotel/motel tax	44,249	0	0	0	0	0	44,249	0	T19	44,249	13
14	Other local option taxes	0	155,352	0	0	0	0	155,352	0	T09	155,352	14
15	TOTAL OTHER CITY TAXES	85,128	168,244	0	8,610	0	0	261,982	0		261,982	15
16	Section B - LICENSES AND PERMITS	7,056	0	0	0	0	0	7,056	0	T29	7,056	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,450	673	0	0	0	0	2,123	1,182	U20	3,305	18
19	Rents and royalties	23,760	0	0	0	0	0	23,760	53,838	U40	77,598	19
20	Other miscellaneous use of money and property	100	0	0	0	0	0	100	0	U20	100	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	25,310	673	0	0	0	0	25,983	55,020		81,003	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	3,801	0	0	0	0	0	3,801	0	B89	3,801	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	3,801	0	0	0	0	0	3,801	0		3,801	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		233,758					233,758		C46	233,758	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,125	0	0	0	0	0	1,125	153,300	C89	154,425	49
50	Iowa Department of Transportation	0	0	0	0	2,795	0	2,795	0	C89	2,795	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	3,539	0	0	0	0	3,539	0	C89	3,539	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	1,125	237,297	0	0	2,795	0	241,217	153,300		394,517	60
61												61
62	Local grants and reimbursements											62
63	County contributions	7,470	0	0	0	0	0	7,470	0		7,470	63
64	Library service	3,771	0	0	0	0	0	3,771	0	D89	3,771	64
65	Township contributions	24,238	0	0	0	0	0	24,238	0	D89	24,238	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	35,479	0	0	0	0	0	35,479	0		35,479	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	40,405	237,297	0	0	2,795	0	280,497	153,300		433,797	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	447,463	A91	447,463	73
74	Sewer	0	0	0	0	0	0	0	515,215	A8Ø	515,215	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	1,200	0	0	0	0	0	1,200	0	A6Ø	1,200	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	33,166	A81	33,166	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	4,852	12,824	0	0	0	0	17,676	0	A89	17,676	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	226,140	0	0	0	0	0	226,140	0	A89	226,140	93
94	Sidewalk street repair charges	16,933	0	0	0	0	0	16,933	0	A44	16,933	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Child Care	0	0	0	0	0	0	0	28,408		28,408	103
104	TOTAL CHARGES FOR SERVICE	249,125	12,824	0	0	0	0	261,949	1,024,252		1,286,201	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	2,500	5,300	0	0	0	0	7,800	0	U99	7,800	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	15,875	U99	15,875	109
110	Sale of property and merchandise	19,772	0	0	0	0	0	19,772	10,885	U11	30,657	110
111	Fines	9,865	0	0	0	0	0	9,865	0	U30	9,865	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Refunds/Reimbursements	4,764	3,937	0	0	0	0	8,701	2,256		10,957	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	36,901	9,237	0	0	0	0	46,138	29,016		75,154	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	995,504	739,842	0	216,712	2,795	0	1,954,853	1,261,588		3,216,441	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	565	0	0	0	0	0	565	0	NR	565	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	64,000	0		102,749	0	0	166,749	18,412		185,161	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	64,565	0	0	102,749	0	0	167,314	18,412		185,726	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,060,069	739,842	0	319,461	2,795	0	2,122,167	1,280,000		3,402,167	132
133												133
134	Beginning fund balance July 1, 2013	459,920	172,397	0	83,351	5,576	0	721,244	1,545,585		2,266,829	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,519,989	912,239	0	402,812	8,371	0	2,843,411	2,825,585		5,668,996	136
137												137
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139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	272,747	77,312	0	0	0	0	350,059		E62	350,059	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	105,542	32,594	0	0	0	0	138,136		E89	138,136	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	46,648	2,619	0	0	0	0	49,267		E24	49,267	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	437	0	0	0	0	0	437		E32	437	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	425,374	112,525	0	0	0	0	537,899			537,899	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF TOLEDO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	27,757	188,055	0	0	0	0	215,812		E44	215,812	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	42,016	0	0	0	0	0	42,016		E44	42,016	48
49	Traffic control safety — Current operation	8,703	0	0	0	0	0	8,703		E44	8,703	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	1,594	0	0	0	0	1,594		E44	1,594	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	9,422	0	0	0	0	9,422		E44	9,422	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	14,093	0	0	0	0	14,093		E81	14,093	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	5,353	0	0	0	0	0	5,353		E81	5,353	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	83,829	213,164	0	0	0	0	296,993			296,993	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,434	0	0	0	0	0	3,434		E32	3,434	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,434	0	0	0	0	0	3,434			3,434	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	98,301	59,630	0	0	0	0	157,931		E52	157,931	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	5,000	0	0	0	0	0	5,000		E61	5,000	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	44,927	2,083	0	0	0	0	47,010		E61	47,010	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	65,850	0	0	0	0	0	65,850		E61	65,850	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	30,092	12,405	0	0	0	0	42,497		E03	42,497	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	244,170	74,118	0	0	0	0	318,288			318,288	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	3,512	0	0	0	0	0	3,512		E89	3,512	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,512	0	0	0	0	0	3,512			3,512	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,127	492	0	0	0	0	8,619		E29	8,619	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	75,786	22,309	0	0	0	0	98,095		E23	98,095	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	3,669	0	0	0	0	0	3,669		E89	3,669	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	6,992	0	0	0	0	0	6,992		E25	6,992	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	28,481	0	0	0	0	0	28,481		E31	28,481	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	123,055	22,801	0	0	0	0	145,856			145,856	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178	Principal	0	0	0	270,000	0	0	270,000			270,000	178
179	Interest	0	0	0	96,282	0	0	96,282			96,282	179
180	Fees	0	0	0	15,344	0	0	15,344			15,344	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	381,626	0	0	381,626			381,626	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	883,374	422,608	0	381,626	0	0	1,687,608			1,687,608	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								262,135	E91	262,135	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							396,871	396,871	F91	396,871	200
201	Sewer and sewage disposal — Current operation							220,275	220,275	E80	220,275	201
202	Purchase of land and equipment							10,781	10,781	G80	10,781	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							18,728	18,728	E81	18,728	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF TOLEDO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								60,897	E89	60,897	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								104,792		104,792	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,074,479		1,074,479	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	883,374	422,608	0	381,626	0	0	1,687,608	1,074,479		2,762,087	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	18,412	166,749		0	0	0	185,161	0		185,161	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	18,412	166,749	0	0	0	0	185,161	0		185,161	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	901,786	589,357	0	381,626	0	0	1,872,769	1,074,479		2,947,248	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	304,527	0	21,186	8,371	0	334,084			334,084	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	291,269	18,355	0	0	0	0	309,624			309,624	266
267	Unassigned	326,934	0	0	0	0	0	326,934			326,934	267
268	Total Governmental	618,203	322,882	0	21,186	8,371	0	970,642			970,642	268
269	Proprietary								1,751,106		1,751,106	269
270	Total ending fund balance June 30, 2014	618,203	322,882	0	21,186	8,371	0	970,642	1,751,106		2,721,748	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,519,989	912,239	0	402,812	8,371	0	2,843,411	2,825,585		5,668,996	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF TOLEDO																																																						
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																	
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$ 0</td></tr><tr><td>Health.....</td><td>M32</td><td>0</td></tr><tr><td>Highways.....</td><td>M44</td><td>0</td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td>0</td></tr><tr><td>Libraries.....</td><td>M52</td><td>0</td></tr><tr><td>Police protection.....</td><td>M62</td><td>0</td></tr><tr><td>Sewerage.....</td><td>M80</td><td>0</td></tr><tr><td>Sanitation.....</td><td>M81</td><td>18,728</td></tr><tr><td>All other.....</td><td>M89</td><td>\$ 39,169</td></tr></table>											Purpose	Amount paid to other local governments		Correction.....	M05	\$ 0	Health.....	M32	0	Highways.....	M44	0	Transit subsidies.....	M94	0	Libraries.....	M52	0	Police protection.....	M62	0	Sewerage.....	M80	0	Sanitation.....	M81	18,728	All other.....	M89	\$ 39,169	<table><tr><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44</td><td>\$ 111,347</td></tr><tr><td>All other.....</td><td>L89</td><td>\$ 0</td></tr></table>											Purpose	Amount paid to State		Highways.....	L44	\$ 111,347	All other.....	L89	\$ 0					
Purpose	Amount paid to other local governments																																																																
Correction.....	M05	\$ 0																																																															
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Transit subsidies.....	M94	0																																																															
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Highways.....	L44	\$ 111,347																																																															
All other.....	L89	\$ 0																																																															
Part IV	SALARIES AND WAGES																																																																
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																	
<table><tr><td colspan="11"></td><td colspan="11">Amount - Omit cents</td></tr><tr><td colspan="11">Total salaries and wages paid.....</td><td colspan="2">Z00 \$</td><td colspan="9">610,478</td></tr></table>																																	Amount - Omit cents											Total salaries and wages paid.....											Z00 \$		610,478								
											Amount - Omit cents																																																						
Total salaries and wages paid.....											Z00 \$		610,478																																																				
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																
A. Long-term debt																																																																	
Purpose		Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)																																																						
			Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																									
1. Water utility		19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0																																											
2. Sewer utility		19U 1,085,000	29U 0	39U 55,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
3. Electric utility		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
4. Gas utility		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
5. Transit-bus		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
6. Industrial Revenue		19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0																																											
7. Mortgage revenue		19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0	44T 0																																											
8. TIF revenue		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
Other-Specify		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
9. GO Aquatic		19U 983,000	29U 0	39U 83,000	49U 900,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
GO Sewer		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
10. GO Library		19U 1,202,000	29U 0	39U 77,000	49U 1,125,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
GO Fire Truck		19U 100,000	29U 0	39U 50,000	49U 50,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
12. Child Care		19U 240,000	29U 0	39U 60,000	49U 180,000	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
13. Revenue Note		19U 368,667	29U 0	39U 5,780	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
14.		19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0	49U 0																																											
Total long-term debt		3,978,667	0	330,780	2,255,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																											
B. Short-term debt																																																																	
											Amount - Omit cents																																																						
Outstanding as of JULY 1, 2013											61V \$		0																																																				
Outstanding as of JUNE 30, 2014											64V \$		0																																																				
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS											Amount - Omit cents																																																					
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																																																	
Actual valuation -- January 1, 2012											\$		98,213,212					x .05 = \$		4,910,661																																													
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014											Amount - Omit cents																																																					
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																																							
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																																											
		\$ 213,330		\$ 0		0		2,508,418		2,721,748																																																							
REMARKS												V98																																																					